

TOWN OF HARPSWELL, MAINE
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis of Accounting)
For the year ended December 31, 2005

	Budgeted amounts		Actual	Variance positive (negative)
	Original	Final		
Revenues:				
Taxes:				
Property taxes	\$ 9,461,389	9,461,389	9,559,706	98,317
Change in deferred property tax revenue	-	-	(9,313)	(9,313)
Interest and fees on property taxes	20,200	20,200	13,631	(6,569)
Excise taxes	1,030,250	1,030,250	1,041,593	11,343
Total taxes	10,511,839	10,511,839	10,605,617	93,778
Intergovernmental:				
Municipal revenue sharing	200,000	200,000	202,629	2,629
Local road assistance	46,000	46,000	45,300	(700)
Homestead exemption	58,866	58,866	59,182	316
Tree growth	9,500	9,500	2,209	(7,291)
General assistance	2,500	2,500	7,592	5,092
Veterans exemption	4,000	4,000	2,954	(1,046)
Other	3,500	3,500	3,473	(27)
Total intergovernmental	324,366	324,366	323,339	(1,027)
Fines and violations	6,000	6,000	24,381	18,381
Miscellaneous:				
Interest earned	22,400	22,400	49,512	27,112
Cable TV franchise fee	40,000	40,000	47,562	7,562
Licenses, fees and permits	124,650	124,650	120,985	(3,665)
Recycling center and disposal fees	182,100	182,100	185,990	3,890
Donations and gifts	5,000	8,210	19,612	11,402
Sale of town equipment	-	-	6,003	6,003
Unclassified	3,900	3,900	8,911	5,011
Total miscellaneous	378,050	381,260	438,575	57,315
Total revenues	11,220,255	11,223,465	11,391,912	168,447

TOWN OF HARPSWELL, MAINE
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis of Accounting), Continued
year ended December 31, 2005

Article #		Account	Balances carried forward	Budgeted amounts		Actual	Variance positive (negative)	Balances carried forward
				Original	Final			
Expenditures:								
General government:								
27	Elected officials	-	109,750	109,750	109,726	24	-	
28	General administration:							
	Administration	-	235,895	235,895	221,646	14,249	-	
	Assessing	-	74,470	74,470	53,908	20,562	-	
	Public information	-	11,000	11,000	9,971	1,029	-	
29	Tax collector's office	-	32,644	32,644	27,384	5,260	-	
30	Town clerk's office	-	48,515	48,515	40,154	8,361	-	
31	Code enforcement	-	108,660	108,660	102,092	6,568	-	
32/70	Planning	-	65,725	65,725	57,514	8,211	-	
33	Treasurer	-	2,450	2,450	920	1,530	-	
34	Employee benefits	-	205,478	205,478	185,969	19,509	-	
35	Risk management	-	55,125	55,125	49,154	5,971	5,971	
36	Legal services	-	50,000	50,000	66,108	(16,108) *	-	
37	Membership	-	12,813	12,813	12,826	(13) *	-	
38	Committees & commissions	-	5,070	5,070	2,986	2,084	-	
39	Operations and maintenance:							
	Municipal buildings and property	-	57,778	57,778	59,771	(1,993) *	-	
	Old town house & commons	-	3,200	3,200	3,544	(344) *	-	
	Town clean up	-	1,000	1,000	300	700	-	
	Town dock	160	2,500	2,660	5,229	(2,569) *	-	
	Mackerel cove / town landing	-	3,700	3,700	3,979	(279) *	-	
Total general government			160	1,085,773	1,085,933	1,013,181	72,752	5,971
Public works:								
40	Public works:							
	Snow removal	-	368,500	368,500	381,725	(13,225)	-	
	Maintenance	40,000	20,000	60,000	29,487	30,513	16,828	
	Commissioner services	-	15,500	15,500	15,500	-	-	
	Road / street signs	-	2,000	2,000	2,460	(460)	-	
42	Recycling and transfer station	-	382,120	382,120	334,294	47,826	-	
Total public works			40,000	788,120	828,120	763,466	64,654	16,828
Protection and safety:								
43	Emergency services	5,710	148,850	154,560	146,656	7,904	7,281	
CF	Dry hydrant development	18,267	-	18,267	13,262	5,005	5,005	
44	Law enforcement and communication	-	266,321	266,321	266,321	-	-	
45	Shellfish conservation enforcement	614	123,821	124,435	124,349	86	-	
46	Water quality testing	4,000	1,600	5,600	5,580	20	-	
48	Street lighting	-	27,550	27,550	24,843	2,707	-	
49	Harbor management	-	24,750	24,750	24,702	48	-	
50	Animal control	-	22,275	22,275	19,265	3,010	-	
Total protection and safety			28,591	615,167	643,758	624,978	18,780	12,286
Health and welfare:								
51	Health and welfare	-	26,350	26,560	28,783	(2,223) *	-	
Total health and welfare			-	26,350	26,560	28,783	(2,223)	-
Cultural and recreation:								
3	Curtis memorial library	-	95,918	95,918	95,918	-	-	
52	Cultural and education programs	-	25,000	25,000	24,719	281	-	
53	Harpswell community broadcasting	-	35,000	35,000	35,000	-	-	
54	Recreation - general	-	21,292	21,292	21,199	93	-	
Total cultural and recreation			-	177,210	177,210	176,836	374	-

TOWN OF HARPSWELL, MAINE
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis of Accounting), Continued
year ended December 31, 2005

Year ended December 31, 2008							
Article #	Account	Balances carried forward	Budgeted amounts		Actual	Variance positive (negative)	Balances carried forward
			Original	Final			
Expenditures, continued:							
41/57	Capital reserve - roads	-	200,000	200,000	-	200,000	200,000
58	A. Dennis Moore recycling / Transfer St.	40,637	93,600	134,237	71,230	63,007	63,007
	Other capital / carryovers:						
	OB fire capital	4,663	25,000	29,663	10,688	18,975	18,975
	CH fire capital	-	25,000	25,000	5,477	19,523	19,523
	HN fire capital	-	25,000	25,000	25,000	-	-
	Land acquisition	2,300	-	2,300	1,021	1,279	1,279
	Town office improvements	3,606	-	3,606	3,595	11	-
	Vehicle replacement	12,000	17,500	29,500	12,000	17,500	17,500
	Office equipment	656	-	656	656	-	-
	Revaluation	146,772	-	146,772	126,537	20,235	20,235
	Assessing software	20,000	-	20,000	15,379	4,621	4,621
	Town office project	5,677	-	5,677	5,334	343	343
	HCBC digital conversion	5,000	5,000	10,000	-	10,000	10,000
	Cemetery restoration	950	-	950	-	950	950
	Software upgrade	1,024	-	1,024	-	1,024	1,024
	Repeater	4,100	1,000	5,100	-	5,100	5,100
	Boat and motor replacement	-	7,000	7,000	-	7,000	7,000
	Voting machines	300	3,000	3,300	-	3,300	3,300
23	Land purchase	-	29,703	29,703	29,703	-	-
	Special projects / carryovers:						
	Record preservation	677	-	677	677	-	-
	Town landing signage	14,240	-	14,240	882	13,358	13,358
	Gifts	12,682	-	12,682	12,682	-	-
	Planning office projects	5,425	-	5,425	4,548	877	877
	All other special projects	36,454	-	36,454	-	36,454	36,454
	Mitchell field	22,827	-	25,827	8,903	16,924	16,924
	Mitchell field - annual maintenance reserv	8,236	-	8,236	-	8,236	8,236
	Boundary survey	2,662	-	2,662	-	2,662	2,662
	Total capital and special projects	350,888	431,803	785,691	334,312	451,379	451,368
68	Debt service	-	552,772	552,772	554,389	(1,617) *	-
59	Contingency	64,644	15,356	80,000	-	80,000	52,261
	Total budgeted expenditures	484,283	3,692,551	4,180,044	3,495,945	684,099	538,714
Other expenditures:						-	
	Educational appropriation	-	6,714,259	6,714,259	6,714,259	-	-
	County tax	-	739,377	739,377	739,377	-	-
	Overlay / abatements	-	225,413	225,413	67,035	158,378	-
	Total other expenditures	-	7,679,049	7,679,049	7,520,671	158,378	-
Excess (deficiency) of revenues over							
	(under) expenditures	(484,283)	(151,345)	(635,628)	375,296	1,010,924	(538,714)
Other financing sources (uses):							
	Transfer to Capital Projects - road projects	-	(59,000)	(59,000)	(59,000)	-	-
	Transfer to Capital Projects - Old town office	(19,009)	-	(19,009)	(22,302)	(3,293) *	-
	Transfer to Recreation fund - programs	-	(7,255)	(7,255)	(7,255)	-	-
	Use of undesignated fund balance	-	217,600	217,600	-	(217,600)	-
	Use of carryforward balances	503,292	-	503,292	-	(503,292)	538,714
	Total other financing sources (uses)	484,283	151,345	635,628	(88,557)	(724,185)	538,714
	Net change in fund balance	-	-	-	286,739	286,739	-
Fund balance, beginning of year					3,206,772		
Fund balance, end of year				\$	3,493,511		

* Covered by contingency transfers approved by selectmen.